

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Rensselaer Central School Corp (3815)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$5,407,783	\$4,871,606	\$4,872,556	\$4,867,407	-2.6%	-0.1%
Non - Certified Salaries	120	\$725,153	\$754,055	\$672,431	\$724,703	0.0%	7.8%
Group Health Insurance	222	\$568,836	\$593,786	\$628,951	\$722,324	6.2%	14.8%
Teacher Retirement Fund, After 7-1-95	216	\$393,437	\$394,254	\$400,193	\$411,788	1.1%	2.9%
Social Security Certified	212	\$391,898	\$352,274	\$355,771	\$357,756	-2.3%	0.6%
Instructional Programs Improvement Services	312	\$104,107	\$136,436	\$124,150	\$126,240	4.9%	1.7%
Licensed Employees	135	\$146,169	\$120,148	\$103,378	\$102,864	-8.4%	-0.5%
Content	747	\$2,274	\$11,255	\$101,633	\$85,957	148.0%	-15.4%
Operational Supplies	611	\$80,890	\$70,865	\$59,483	\$81,541	0.2%	37.1%
Textbooks	630	\$336,864	\$31,540	\$103,419	\$68,510	-32.8%	-33.8%
Social Security Noncertified	211	\$59,391	\$61,005	\$54,523	\$58,920	-0.2%	8.1%
Other Employee Benefits	241 - 290	\$315,799	\$61,552	\$62,510	\$41,121	-39.9%	-34.2%
Other Group Insurance Authorized by Statute	224	\$42,442	\$38,081	\$38,440	\$39,531	-1.8%	2.8%
Travel	580	\$24,028	\$41,526	\$53,225	\$38,460	12.5%	-27.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$49,942	\$35,523	\$35,074	\$32,816	-10.0%	-6.4%
Instruction Services	311	\$76,379	\$10,510	\$9,427	\$14,509	-34.0%	53.9%
Public Employees Retirement Fund	214	\$8,269	\$8,917	\$8,270	\$12,243	10.3%	48.0%
Group Life Insurance	221	\$7,431	\$8,112	\$8,897	\$9,382	6.0%	5.4%
Other Professional and Technical Services	319	\$28,106	\$18,657	\$3,980	\$7,555	-28.0%	89.8%
Dues and Fees	810	\$0	\$0	\$4,472	\$5,165	NA	15.5%
Library Books	640	\$11,965	\$6,414	\$9,106	\$5,084	-19.3%	-44.2%
Equipment	730	\$0	\$0	\$0	\$4,700	NA	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$4,208	NA	NA
Stipends	131	\$0	\$0	\$1,500	\$1,800	NA	20.0%
Food Purchases	614	\$725	\$725	\$0	\$1,475	19.4%	NA
Computer Hardware	741	\$160,488	\$6,041	\$0	\$0	-100.0%	NA
Pupil Services	313	\$43,290	\$0	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$84,429	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$6,750	\$632	\$0	\$0	-100.0%	NA
Professional Development	748	\$4,500	\$18,000	\$3,000	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$124,530	\$16,044	\$0	\$0	-100.0%	NA
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$0	\$68,015	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$9,121,444</b>	<b>\$7,735,971</b>	<b>\$7,798,821</b>	<b>\$7,826,060</b>	<b>-3.8%</b>	<b>0.3%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$767,500	\$646,786	\$651,152	\$789,159	0.7%	21.2%
Group Health Insurance	222	\$260,777	\$219,707	\$258,536	\$281,253	1.9%	8.8%
Non - Certified Salaries	120	\$262,970	\$264,852	\$266,465	\$278,291	1.4%	4.4%

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						Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, After 7-1-95	216	\$68,926	\$62,641	\$66,912	\$76,030	2.5%	13.6%
Operational Supplies	611	\$25,706	\$32,133	\$25,540	\$67,880	27.5%	165.8%
Social Security Certified	212	\$55,955	\$46,917	\$47,358	\$57,809	0.8%	22.1%
Social Security Noncertified	211	\$16,329	\$16,431	\$16,408	\$17,437	1.7%	6.3%
Travel	580	\$8,743	\$6,537	\$7,226	\$16,899	17.9%	133.9%
Other Group Insurance Authorized by Statute	224	\$12,403	\$12,099	\$13,716	\$14,200	3.4%	3.5%
Postage and Postage Machine Rental	532	\$13,320	\$11,447	\$12,482	\$12,525	-1.5%	0.3%
Public Employees Retirement Fund	214	\$5,910	\$6,161	\$6,509	\$7,045	4.5%	8.2%
Other Employee Benefits	241 - 290	\$8,959	\$6,698	\$7,496	\$5,717	-10.6%	-23.7%
Data Processing Services	316	\$1,241	\$1,580	\$1,181	\$1,912	11.4%	61.9%
Group Life Insurance	221	\$1,432	\$1,291	\$1,383	\$1,480	0.8%	7.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,052	\$0	\$0	\$1,246	-11.7%	NA
Repairs and Maintenance Services	430	\$275	\$320	\$202	\$115	-19.6%	-43.1%
Pupil Services	313	\$244	\$244	\$130	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$1,512,742</b>	<b>\$1,335,844</b>	<b>\$1,382,695</b>	<b>\$1,628,996</b>	<b>1.9%</b>	<b>17.8%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,191,150	\$1,261,924	\$1,232,887	\$1,245,239	1.1%	1.0%
Light and Power - Other Than Heating and Cooling	625	\$453,680	\$599,501	\$653,334	\$587,969	6.7%	-10.0%
Food Purchases	614	\$334,507	\$342,405	\$301,547	\$314,215	-1.6%	4.2%
Certified Salaries	110	\$184,865	\$227,132	\$231,605	\$194,473	1.3%	-16.0%
Repairs and Maintenance Services	430	\$158,990	\$145,455	\$140,303	\$171,511	1.9%	22.2%
Group Health Insurance	222	\$156,277	\$194,842	\$208,958	\$167,683	1.8%	-19.8%
Operational Supplies	611	\$171,541	\$203,281	\$176,815	\$161,729	-1.5%	-8.5%
Gasoline and Lubricants	613	\$150,640	\$128,740	\$145,712	\$134,682	-2.8%	-7.6%
Other Professional and Technical Services	319	\$8,664	\$13,403	\$50,236	\$124,610	94.7%	148.0%
Public Employees Retirement Fund	214	\$65,433	\$72,191	\$74,944	\$120,052	16.4%	60.2%
Insurance	520	\$91,485	\$117,171	\$105,781	\$99,796	2.2%	-5.7%
Social Security Noncertified	211	\$84,362	\$87,871	\$86,989	\$89,374	1.5%	2.7%
Equipment	730	\$204,920	\$154,098	\$183,038	\$62,286	-25.7%	-66.0%
Workers Compensation Insurance	225	\$71,194	\$69,423	\$47,435	\$54,088	-6.6%	14.0%
Travel	580	\$27,538	\$29,680	\$38,412	\$39,695	9.6%	3.3%
Water and Sewage	411	\$39,989	\$35,071	\$36,095	\$37,550	-1.6%	4.0%
Other Public or Private Utility Services	419	\$34,712	\$20,899	\$30,105	\$35,021	0.2%	16.3%
Telephone	531	\$39,765	\$39,206	\$35,335	\$34,634	-3.4%	-2.0%
Heating and Cooling for Buildings - Gas	622	\$68,310	\$57,195	\$28,420	\$29,297	-19.1%	3.1%
Board of Education Services	318	\$12,957	\$14,217	\$18,729	\$17,999	8.6%	-3.9%
Social Security Certified	212	\$14,008	\$17,345	\$17,770	\$14,776	1.3%	-16.8%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%

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Other Employee Benefits	241 - 290	\$10,709	\$10,769	\$10,956	\$10,427	-0.7%	-4.8%
Rentals	440	\$1,750	\$9,612	\$5,250	\$7,500	43.9%	42.9%
Other Purchased Services	593	\$7,021	\$7,055	\$6,812	\$7,422	1.4%	9.0%
Student Transportation Services	510	\$704	\$575	\$409	\$6,881	76.8%	1580.6%
Teacher Retirement Fund, After 7-1-95	216	\$9,135	\$4,414	\$4,934	\$6,292	-8.9%	27.5%
Removal of Refuse and Garbage	412	\$6,244	\$5,631	\$5,710	\$5,970	-1.1%	4.6%
Other Group Insurance Authorized by Statute	224	\$4,906	\$2,831	\$7,039	\$5,737	4.0%	-18.5%
Instruction Services	311	\$1,247	\$5,347	\$4,061	\$5,532	45.1%	36.2%
Tires and Repairs	612	\$3,542	\$2,271	\$7,575	\$5,342	10.8%	-29.5%
Group Life Insurance	221	\$2,767	\$3,370	\$1,560	\$3,385	5.2%	116.9%
Other Supplies and Materials	615, 660 - 689	\$12,633	\$18,325	\$17,567	\$2,829	-31.2%	-83.9%
Entertainment	240	\$1,190	\$1,359	\$1,003	\$1,565	7.1%	56.0%
Unemployment Insurance	230	\$11,596	\$975	\$13,848	\$38	-76.1%	-99.7%
Other Purchased Property Services	490 - 499	\$0	\$1,000	\$0	\$0	NA	NA
Advertising	540	\$0	\$715	\$0	\$0	NA	NA
<b>Overhead and Operational Total</b>		<b>\$3,652,428</b>	<b>\$3,919,300</b>	<b>\$3,945,174</b>	<b>\$3,819,599</b>	<b>1.1%</b>	<b>-3.2%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,373,037	\$2,016,770	\$2,039,942	\$2,253,065	13.2%	10.4%
Construction Services	450	\$369,498	\$2,484,335	\$2,395,680	\$635,058	14.5%	-73.5%
Repairs and Maintenance Services	430	\$932,285	\$688,981	-\$8,806	\$384,415	-19.9%	NA
Equipment	730	\$133,526	\$287,120	\$269,341	\$350,861	27.3%	30.3%
Certified Salaries	110	\$199,053	\$201,042	\$205,311	\$217,065	2.2%	5.7%
Content	747	\$171,712	\$110,568	\$137,183	\$177,895	0.9%	29.7%
Buildings	720	\$340,612	\$340,771	\$340,935	\$173,455	-15.5%	-49.1%
Other Technology Hardware	746	\$60,042	\$106,723	\$115,792	\$49,593	-4.7%	-57.2%
Interest	832	\$3,430	\$3,779	\$67,288	\$16,597	48.3%	-75.3%
Computer Hardware	741	\$199,241	\$338,205	\$79,708	\$14,333	-48.2%	-82.0%
Staff Services	314	\$28,369	\$116,112	\$4,286	\$5,485	-33.7%	28.0%
Operational Supplies	611	\$12	\$3,400	\$1,270	\$1,563	240.1%	23.1%
Non - Certified Salaries	120	\$1,731	\$2,304	\$653	\$878	-15.6%	34.5%
Social Security Noncertified	211	\$132	\$176	\$50	\$67	-15.6%	34.8%
Travel	580	\$339	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$3,813,020</b>	<b>\$6,700,284</b>	<b>\$5,648,633</b>	<b>\$4,280,331</b>	<b>2.9%</b>	<b>-24.2%</b>
<b>Grand Total</b>		<b>\$18,099,634</b>	<b>\$19,691,399</b>	<b>\$18,775,323</b>	<b>\$17,554,985</b>	<b>-0.8%</b>	<b>-6.5%</b>